

## **Non-major Governmental Funds Combining Statements and Schedules**

Non-major governmental funds are combined and presented in the aggregate as “non-major governmental funds” in the basic financial statements. The city’s non-major governmental funds are as follows:

### *Special Revenue Funds:*

- **Grant Programs** – This fund is used to account for grant revenues and related expenditures of various federal, state and local grants.
- **Community Development** – This fund is used to account for Community Development Block Grant (CDBG) expenditures and the related revenue received from the U.S. Department of Housing and Urban Development.
- **Section 108 Rehabilitation** – This fund is used to account for revenues, expenditures and revolving loans by grants from the U. S. Department of Housing and Urban Development.
- **Affordable Home Ownership** – This fund is used to account for HOME grant expenditures and the related revenue received from the U.S. Department of Housing and Urban Development.
- **Housing Partnership** – This fund is used to account for the expenditures and related revenue designated by City Council for affordable housing.

### *Capital Projects Funds:*

- **Federal Capital Projects** – This fund is used to account for the acquisition or construction of City assets under various federal grants.
- **General Capital Projects** – This fund is used to account for the acquisition or construction of City assets that are financed with local funds.
- **Street/Sidewalk Storm Drainage Improvements** – This fund is used to account for the construction of City infrastructure assets that are financed with local funds.
- **Sewer Capital Projects** – This fund is used to account for the construction and maintenance of sewer lines in the Metropolitan Sewerage District (MSD)

### *Permanent Fund:*

- **Permanent Fund** – This fund is used to account for funds received for the perpetual care of the City’s cemetery.

**CITY OF ASHEVILLE  
COMBINING BALANCE SHEET  
NON-MAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2005**

	Special Revenue					Total
	Grant Programs	Community Development	Section 108 Rehabilitation	Affordable Home Ownership	Housing Partnership	
<b>ASSETS</b>						
Cash and investments	\$ 258,015	\$ -	\$ -	\$ -	\$ 1,264,382	\$ 1,522,397
Receivables	13,675	2,796,439	1,233,362	351,342	1,228,847	5,623,665
Prepays	-	54,069	-	-	-	54,069
Cash-restricted	-	-	1,371,742	-	-	1,371,742
Intergovernmental receivable- restricted	-	40,914	-	25,244	-	66,158
Total assets	<u>\$ 271,690</u>	<u>\$ 2,891,422</u>	<u>\$ 2,605,104</u>	<u>\$ 376,586</u>	<u>\$ 2,493,229</u>	<u>\$ 8,638,031</u>
<b>LIABILITIES</b>						
Accounts payable & other accr. liab.	\$ 11,499	\$ 79,668	\$ 387,673	\$ 3,420	\$ 2,136	\$ 484,396
Due to other funds	-	13,973	-	19,892	-	33,865
Deferred revenue	-	2,797,781	1,233,362	353,274	-	4,384,417
Total liabilities	<u>11,499</u>	<u>2,891,422</u>	<u>1,621,035</u>	<u>376,586</u>	<u>2,136</u>	<u>4,902,678</u>
<b>FUND BALANCES (DEFICITS)</b>						
Reserved for prepaids		54,069				54,069
Reserved for encumbrances	260,191	-	-	-	-	260,191
Reserved for housing partnership	-	-	-	-	2,491,093	2,491,093
Reserved by state statute		-	984,069	-	-	984,069
Reserved for perpetual care		-	-	-	-	-
Unreserved, undesignated		(54,069)	-	-	-	(54,069)
Total fund balances (deficits)	<u>260,191</u>	<u>-</u>	<u>984,069</u>	<u>-</u>	<u>2,491,093</u>	<u>3,735,353</u>
Total liabilities and fund balances	<u>\$ 271,690</u>	<u>\$ 2,891,422</u>	<u>\$ 2,605,104</u>	<u>\$ 376,586</u>	<u>\$ 2,493,229</u>	<u>\$ 8,638,031</u>

**CITY OF ASHEVILLE  
COMBINING BALANCE SHEET  
NON-GOVERNMENTAL FUNDS  
JUNE 30, 2005**

Federal Capital Projects	General Capital Projects	Capital Projects		Total	Permanent Fund	Total Non-major Governmental Funds
		Street/Sidewalk Storm Drainage Improvements	Sewer Capital Projects		Perpetual Care	
\$ -	\$ -	\$ 574,633	\$ 661,471	\$ 1,236,104	\$ 5,000	\$ 2,763,501
-	467	1,000	-	1,467	-	5,625,132
-	-	-	-	-	-	54,069
-	-	-	-	-	25,601	1,397,343
-	-	-	-	-	-	66,158
<u>\$ -</u>	<u>\$ 467</u>	<u>\$ 575,633</u>	<u>\$ 661,471</u>	<u>\$ 1,237,571</u>	<u>\$ 30,601</u>	<u>\$ 9,906,203</u>
\$ -	\$ 285,400	\$ 90,380	\$ -	\$ 375,780	\$ 25,601	\$ 885,777
-	63,039	-	-	63,039	-	96,904
-	-	2,000	-	2,000	-	4,386,417
-	348,439	92,380	-	440,819	25,601	5,369,098
-	-	-	-	-	-	54,069
-	-	183,301	-	183,301	-	443,492
-	-	-	-	-	-	2,491,093
-	-	-	-	-	-	984,069
-	-	-	-	-	5,000	5,000
-	(347,972)	299,952	661,471	613,451	-	559,382
-	(347,972)	483,253	661,471	796,752	5,000	4,537,105
<u>\$ -</u>	<u>\$ 467</u>	<u>\$ 575,633</u>	<u>\$ 661,471</u>	<u>\$ 1,237,571</u>	<u>\$ 30,601</u>	<u>\$ 9,906,203</u>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES (DEFICIT)  
NON-MAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2005**

	Special Revenue					Total
	Grant Programs	Community Development	Section 108 Rehabilitation	Affordable Home Ownership	Housing Partnership	
<b>REVENUES</b>						
Restricted intergovernmental	\$ 153,012	\$ 1,471,935	\$ -	\$ 2,203,282	\$ -	\$ 3,828,229
Private donations	37,134	-	-	-	-	37,134
Investment earnings	-	-	-	-	20,977	20,977
Miscellaneous	-	572,060	233,259	84,202	-	889,521
Total revenues	<u>190,146</u>	<u>2,043,995</u>	<u>233,259</u>	<u>2,287,484</u>	<u>20,977</u>	<u>4,775,861</u>
<b>EXPENDITURES</b>						
General government	-	-	-	-	-	-
Public safety	96,505	-	-	-	-	96,505
Public works	19,893	-	-	-	-	19,893
Human services	-	1,935,995	676,527	2,289,416	23,546	4,925,484
Planning	-	-	-	-	-	-
Culture and recreation	32,413	-	-	-	-	32,413
Debt Service:						
Principal	-	-	150,000	-	-	150,000
Total expenditures	<u>148,811</u>	<u>1,935,995</u>	<u>826,527</u>	<u>2,289,416</u>	<u>23,546</u>	<u>5,224,295</u>
Revenues over (under) expenditures before other financing sources (uses)	<u>41,335</u>	<u>108,000</u>	<u>(593,268)</u>	<u>(1,932)</u>	<u>(2,569)</u>	<u>(448,434)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in:						
From General Fund	91,476	-	-	-	600,000	691,476
From Community Development	-	-	108,000	-	-	108,000
Transfers out:						
To Section 108	-	(108,000)	-	-	-	(108,000)
Total other financing sources (uses)	<u>91,476</u>	<u>(108,000)</u>	<u>108,000</u>	<u>-</u>	<u>600,000</u>	<u>691,476</u>
Net change in fund balances	132,811	-	(485,268)	(1,932)	597,431	243,042
Fund balances - beginning (as restated)	127,380	-	1,469,337	1,932	1,893,662	3,492,311
Fund balances - ending	<u>\$ 260,191</u>	<u>\$ -</u>	<u>\$ 984,069</u>	<u>\$ -</u>	<u>\$ 2,491,093</u>	<u>\$ 3,735,353</u>

Federal Capital Projects	General Capital Projects	Capital Projects		Total	Permanent Fund	Total Non-major Governmental Funds
		Street/Sidewalk Storm Drainage Improvements	Sewer Capital Projects		Perpetual Care	
\$ 125,520	\$ 155,867	\$ 65,000	\$ -	\$ 346,387	\$ -	\$ 4,174,616
-	419,929	104,655	-	524,584	-	561,718
-	436	-	-	436	-	21,413
-	(500)	-	-	(500)	-	889,021
<u>125,520</u>	<u>575,732</u>	<u>169,655</u>	<u>-</u>	<u>870,907</u>	<u>-</u>	<u>5,646,768</u>
-	141,395	-	-	141,395	-	141,395
-	77,360	-	-	77,360	-	173,865
-	-	1,503,982	74,634	1,578,616	-	1,598,509
185,520	-	-	-	185,520	-	5,111,004
-	850	-	-	850	-	850
-	2,509,092	-	-	2,509,092	-	2,541,505
-	-	-	-	-	-	150,000
<u>185,520</u>	<u>2,728,697</u>	<u>1,503,982</u>	<u>74,634</u>	<u>4,492,833</u>	<u>-</u>	<u>9,717,128</u>
<u>(60,000)</u>	<u>(2,152,965)</u>	<u>(1,334,327)</u>	<u>(74,634)</u>	<u>(3,621,926)</u>	<u>-</u>	<u>(4,070,360)</u>
-	1,817,431	962,300	76,200	2,855,931	-	3,547,407
-	-	-	-	-	-	108,000
-	-	-	-	-	-	(108,000)
<u>-</u>	<u>1,817,431</u>	<u>962,300</u>	<u>76,200</u>	<u>2,855,931</u>	<u>-</u>	<u>3,547,407</u>
(60,000)	(335,534)	(372,027)	1,566	(765,995)	-	(522,953)
60,000	(12,438)	855,280	659,905	1,562,747	5,000	5,060,058
<u>\$ -</u>	<u>\$ (347,972)</u>	<u>\$ 483,253</u>	<u>\$ 661,471</u>	<u>\$ 796,752</u>	<u>\$ 5,000</u>	<u>\$ 4,537,105</u>

**CITY OF ASHEVILLE**  
**GRANTS SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>REVENUES</b>				
Restricted intergovernmental	\$ 1,361,043	\$ 280,966	\$ 153,012	\$ 433,978
Private donations	223,700	176,001	37,134	213,135
Miscellaneous	37,200	7,037	-	7,037
Total revenues	<u>1,621,943</u>	<u>464,004</u>	<u>190,146</u>	<u>654,150</u>
<b>EXPENDITURES</b>				
Public Works:				
CNG Station/vehicles	455,000	-	1,102	1,102
Pack Square transportation	25,000	-	-	-
Bicycle Racks	18,993	-	18,791	18,791
Pack Square Ped improvement	140,000	-	-	-
W End Clingman Ped improvement	172,131	-	-	-
Total Public Works	<u>811,124</u>	<u>-</u>	<u>19,893</u>	<u>19,893</u>
Planning:				
City Hall bell	26,400	15,140	-	15,140
Architectural study	36,900	18,884	-	18,884
Pack Place	40,000	35,000	-	35,000
Fire bell	16,820	16,680	-	16,680
Total Planning	<u>120,120</u>	<u>85,704</u>	<u>-</u>	<u>85,704</u>
Public safety:				
Police:				
Governor's highway safety program	27,480	267	16,132	16,399
Kid Care	7,200	6,898	-	6,898
COPS MORE	1,262	-	-	-
COPS 2002	110,912	57,030	26,623	83,653
LLEBG 2003	79,112	-	-	-
LLEBG 2004	44,173	-	40,442	40,442
Electric Vehicles	21,830	-	-	-
Gov. Crime Commission*	37,943	16,318	7,829	24,147
Total Police	<u>329,912</u>	<u>80,513</u>	<u>91,026</u>	<u>171,539</u>

(continued)

	Project Authorization	Prior Years	Current Year	Total To Date
Fire:				
Governor's highway safety program	4,000	-	3,851	3,851
Fire/Safety Education	77,117	-	20	20
Haz mat grant*	53,400	53,291	-	53,291
Homeland security	174,578	171,428	1,608	173,036
Total Fire	309,095	224,719	5,479	230,198
Total Public Safety	639,007	305,232	96,505	401,737
Culture and Recreation:				
Bicentennial	47,200	21,090	-	21,090
Cultural Ren Art program	62,500	9,250	12,360	21,610
Senior Citizen Mini Bus	23,653	-	-	-
Dog park	15,000	9,886	-	9,886
Public Art Rest/conserv	13,650	-	-	-
VS ballfield	33,420	32,811	-	32,811
Sr Opportunity Ctr	5,808	4,712	30	4,742
Harvest House	8,711	8,333	114	8,447
Pub Art special project	49,350	23,986	19,909	43,895
Total Culture and Recreation	259,292	110,068	32,413	142,481
Total expenditures	1,829,543	501,004	148,811	649,815
Revenues over (under) expenditures before other financing sources	(207,600)	(37,000)	41,335	4,335
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
From General Fund	207,600	164,380	91,476	255,856
Net change in fund balance	\$ -	\$ 127,380	132,811	\$ 260,191
Fund balance - beginning			127,380	
Fund balance - ending			\$ 260,191	

Notes:

Gov Crime Commission closed \$12,057 to fixed assets  
Haz Mat Grant closed \$37,500 to fixed assets

(concluded)

**CITY OF ASHEVILLE**  
**COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2005**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Restricted intergovernmental	\$ 4,542,739	\$ 1,471,935	\$ (3,070,804)
Miscellaneous	651,801	572,060	(79,741)
Total revenues	<u>5,194,540</u>	<u>2,043,995</u>	<u>(3,150,545)</u>
<b>EXPENDITURES</b>			
ABCRC - FH & EO	30,000	15,000	15,000
AHC crisis counseling	100,000	50,000	50,000
AHC homeowner education	120,000	60,000	60,000
Brotherton Ave. development	4,570	100	4,470
Consumer Credit Counseling	45,000	25,000	20,000
CD Admin.	468,971	238,732	230,239
Courtland Ave. site	61,165	55,141	6,024
EMSDC You Stand	50,014	-	50,014
Grove Arcade net income	160,000	66,551	93,449
Habitat for Humanity	219,246	169,246	50,000
HACA Woodfin Apt.	79,201	6,885	72,316
Hardship Relocation AHC	12,816	3,253	9,563
Hillcrest Enrichment prog.	70,000	35,000	35,000
Hospitality House	190,000	95,000	95,000
Housing rehab	1,453,058	330,589	1,122,469
Maximum outreach	80,000	50,000	30,000
MHO WECAN infrastructure imp.	137,144	29,029	108,115
MHO emergency repairs	180,011	102,516	77,495
MHO housing services	130,000	70,000	60,000
MHO Clingman Ave infrastructure	34,500	-	34,500
MHO Prospect Street park/infrastructure	150,000	139,035	10,965
MHO Windsor Hotel predev.	40,000	9,077	30,923
Neighborhood Housing Service	402,324	162,500	239,824
Pisgah Legal Services	68,476	31,061	37,415
Property management	3,663	1,938	1,725
South Pack Square redevelopment	410,260	15,902	394,358
Unallocated contingency	23,323	-	23,323
Vanderbilt Apt.	50,000	-	50,000
MMLF Sm. Business Loan	25,000	25,000	-
Waterline Replacement	149,440	149,440	-
Total expenditures	<u>4,948,182</u>	<u>1,935,995</u>	<u>3,012,187</u>
Revenues over (under) expenditures before other financing sources	<u>246,358</u>	<u>108,000</u>	<u>(138,358)</u>

(continued)



	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in/out:			
To Section 108	(246,358)	(108,000)	138,358
From General Fund	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund balance (deficit) - beginning		-	
Fund balance - ending		<u>\$ -</u>	
			(concluded)

**CITY OF ASHEVILLE**  
**SECTION 108 REHABILITATION SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>REVENUES</b>				
Miscellaneous	<u>\$ 252,263</u>	<u>\$ 210,101</u>	<u>\$ 233,259</u>	<u>\$ 443,360</u>
Total revenues	<u>252,263</u>	<u>210,101</u>	<u>233,259</u>	<u>443,360</u>
<b>EXPENDITURES</b>				
Human services	<u>2,432,324</u>	<u>925,373</u>	<u>676,527</u>	<u>1,601,900</u>
Debt service principal	<u>450,908</u>	<u>300,000</u>	<u>150,000</u>	<u>450,000</u>
Total expenditures	<u>2,883,232</u>	<u>1,225,373</u>	<u>826,527</u>	<u>2,051,900</u>
Revenues over (under) expenditures before other financing sources	<u>(2,630,969)</u>	<u>(1,015,272)</u>	<u>(593,268)</u>	<u>(1,608,540)</u>
<b>OTHER FINANCING SOURCES</b>				
Proceeds from loan	<u>2,300,000</u>	<u>2,300,000</u>	<u>-</u>	<u>2,300,000</u>
Transfers in:				
From Community Development	<u>330,969</u>	<u>184,609</u>	<u>108,000</u>	<u>292,609</u>
Net change in fund balance	<u>\$ -</u>	<u>\$1,469,337</u>	<u>(485,268)</u>	<u>\$ 984,069</u>
Fund balance - beginning			<u>1,469,337</u>	
Fund balance - ending			<u>\$ 984,069</u>	

**CITY OF ASHEVILLE**  
**AFFORDABLE HOME OWNERSHIP SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	Project Authorization	Prior Years	Current Year	Total To Date
<b>REVENUES</b>				
Restricted intergovernmental	\$ 6,161,952	\$ 2,651,582	\$ 2,203,282	\$ 4,854,864
Miscellaneous	201,711	258,896	84,202	343,098
Total revenues	6,363,663	2,910,478	2,287,484	5,197,962
<b>EXPENDITURES</b>				
General operations	385,859	268,012	109,061	377,073
NHS single-family	590,000	139,587	250,000	389,587
Buncombe County-SCA site rehab.	159,000	-	80,245	80,245
Madison County rehab.	322,896	143,976	108,228	252,204
West End/Clingman	75,000	46,446	28,554	75,000
HAC-Transistional housing	50,106	50,106	-	50,106
CHDO capacity building	276,775	186,800	67,825	254,625
Member administration	136,142	4,051	71,550	75,601
Black Mountain housing rehab.	45,000	19,956	-	19,956
HAC HOWSER single family	100,000	73,343	-	73,343
Thoms Life housing apartments	323,779	323,779	-	323,779
Brannon Rd./Henderson County-HAC	38,124	38,123	-	38,123
AHC tenant rent assistance	100,000	37,177	35,962	73,139
MHO/LIHTC predev. funds	25,000	25,000	-	25,000
Home Admin/Asheville Bunc./Compton Pl	288,000	288,000	-	288,000
Home Admin/Hillside Commons	132,000	132,000	-	132,000
Home Admin/English Hills/Brevard	225,000	-	225,000	225,000
Home Admin/N. Pt. Commons	693,160	668,160	25,000	693,160
Home Admin/Henderson Co. Hab.	232,000	103,222	76,262	179,484
Home Admin/MHO Meadowview	20,000	-	-	-
Home Admin/HAC Village of King Crk.	214,685	214,685	-	214,685
Home Admin/Henderson Co. Hab. KC	50,000	50,000	-	50,000
Home Admin/Battery Park Apt.	225,000	225,000	-	225,000
Home Admin/First Step	120,000	-	104,633	104,633
Home Admin/WNCH Indep. Cottages	69,785	-	33,510	33,510
Home Admin/HC Homeownership Assistance	97,942	5,400	41,348	46,748
Home Admin/Habitat - Enka	290,054	-	290,054	290,054
Home Admin/Woodfin Apts	200,000	-	200,000	200,000
Home Admin/Our Next Gen SFNC	92,000	-	42,000	42,000
Home Admin/Highland View Apt	363,513	-	183,184	183,184
Home Admin/Griffin Apts	236,000	-	235,000	235,000
Home Admin/Depot St-Predev	25,000	-	25,000	25,000
Home Admin/ADDI	161,843	-	57,000	57,000
Total expenditures	6,363,663	3,042,823	2,289,416	5,332,239
Revenues under expenditures before other financing sources	-	(132,345)	(1,932)	(134,277)

(continued)

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
From General Fund	-	134,277	-	134,277
Net change in fund balance	<u>\$ -</u>	<u>\$ 1,932</u>	<u>(1,932)</u>	<u>\$ -</u>
Fund balance - beginning			1,932	
Fund balance - ending			<u>\$ -</u>	
				(concluded)

**CITY OF ASHEVILLE**  
**HOUSING PARTNERSHIP SPECIAL REVENUE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUNB BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Investment earnings	\$ -	\$ 20,977	\$ 20,977
Total revenues	<u>-</u>	<u>20,977</u>	<u>20,977</u>
<b>EXPENDITURES</b>			
Human services	<u>600,000</u>	<u>23,546</u>	<u>576,454</u>
Total expenditures	<u>600,000</u>	<u>23,546</u>	<u>576,454</u>
Revenues over (under) expenditures before other financing sources	<u>(600,000)</u>	<u>(2,569)</u>	<u>597,431</u>
<b>OTHER FINANCING SOURCES</b>			
Proceeds from loan			
Transfers in:			
From General Fund	<u>600,000</u>	<u>600,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>597,431</u>	<u>\$ 597,431</u>
Fund balance - beginning		<u>1,893,662</u>	
Fund balance - ending		<u>\$ 2,491,093</u>	

**CITY OF ASHEVILLE  
FEDERAL CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>REVENUES</b>				
Restricted intergovernmental	\$ 846,400	\$ 284,412	\$ 125,520	\$ 409,932
Total revenues	<u>846,400</u>	<u>284,412</u>	<u>125,520</u>	<u>409,932</u>
<b>EXPENDITURES</b>				
Fair housing assistance	846,400	224,412	185,520	409,932
Total expenditures	<u>846,400</u>	<u>224,412</u>	<u>185,520</u>	<u>409,932</u>
Revenues over (under) expenditures before other financing sources	-	60,000	(60,000)	-
Net change in fund balance	<u>\$ -</u>	<u>\$ 60,000</u>	<u>(60,000)</u>	<u>\$ -</u>
Fund balance - beginning			60,000	
Fund balance - ending			<u>\$ -</u>	

**CITY OF ASHEVILLE**  
**GENERAL CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE (DEFICIT) - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total to Date</u>
<b>REVENUES</b>				
Restricted intergovernmental	\$ 3,161,642	\$ 312,128	\$ 155,867	\$ 467,995
Private donations	2,286,036	365,462	419,929	785,391
Investment earnings	136,513	97,229	436	97,665
Sale of material and service	-	14,964	-	14,964
Miscellaneous	139,593	140,093	(500)	139,593
Total revenues	<u>5,723,784</u>	<u>929,876</u>	<u>575,732</u>	<u>1,505,608</u>
<b>EXPENDITURES</b>				
General Government:				
URTV Equipment	425,000	-	1,395	1,395
Rail Station	142,000	-	140,000	140,000
Total General Government	<u>567,000</u>	<u>-</u>	<u>141,395</u>	<u>141,395</u>
Public Safety:				
Fire Station #3	2,674	2,645	-	2,645
Fire Station #4	115,000	111,454	2,671	114,125
Fire Station #6	2,000,000	5,721	74,689	80,410
Fire Station #10	300,000	-	-	-
Fire rescue truck	120,000	76,632	-	76,632
Total Public Safety	<u>2,537,674</u>	<u>196,452</u>	<u>77,360</u>	<u>273,812</u>
Planning				
Urban Trail #1 Walk Into History	35,610	17,007	850	17,857
Housing Infrastructure	200,000	-	-	-
Total Planning	<u>235,610</u>	<u>17,007</u>	<u>850</u>	<u>17,857</u>
Engineering				
E. Oakview Bridge	315,000	-	-	-
Total Engineering	<u>315,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
				(continued)

	Project Authorization	Prior Years	Current Year	Total to Date
<b>Culture and Recreation:</b>				
ADA W. Asheville	86,700	86,686	519	87,205
W. Asheville playground	65,000	546	24,390	24,936
Reed Creek Greenway	296,345	213,776	23,204	236,980
Murray Hill Park	2,426	-	809	809
Azalea Park	3,225,457	332,984	2,077,084	2,410,068
General recreation programs	166,697	118,685	-	118,685
Memorial Stadium	986,393	471,242	141,478	612,720
Malvern pool filter	40,000	8,204	31,797	40,001
Carrier Park	715,541	-	96,821	96,821
French Broad corridor	253,800	10	-	10
Skateboard Park	608,275	608,998	-	608,998
Tennis court resurface	35,000	-	1,500	1,500
Weaver greenway	732,324	610,972	18,772	629,744
Hominy Creek greenway	300,000	-	-	-
Hall Fletcher playground	80,000	-	64,004	64,004
Harvest House remodeling	761	-	-	-
Glenn's Creek Greenway	50,000	-	-	-
Reid Center Renovation	45,000	-	-	-
Aston Park	262,576	-	442	442
Richmond Hill Park	40,000	-	22,181	22,181
Greenway Easement Acquisition	70,000	-	6,091	6,091
COPS cost of issue	136,513	-	-	-
Total Culture and Recreation	8,198,808	2,452,103	2,509,092	4,961,195
Total expenditures	11,854,092	2,665,562	2,728,697	5,394,259
Revenues under expenditures before other financing sources	(6,130,308)	(1,735,686)	(2,152,965)	(3,888,651)
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
From General Fund	\$ 3,953,419	\$ 1,359,760	\$ 1,817,431	\$ 3,177,191
From Street/sidewalk/SD Fund	150,463	260,785	-	260,785
Proceeds from the sale of fixed assets	26,426	24,000	-	24,000
Proceeds from the sale of COPS	2,000,000	78,703	-	78,703
Total other financing sources	6,130,308	1,723,248	1,817,431	3,540,679
Net change in fund balance	\$ -	\$ (12,438)	(335,534)	\$ (347,972)
Fund balance (deficit) - beginning			(12,438)	
Fund balance (deficit) - ending			\$ (347,972)	

(Concluded)



**CITY OF ASHEVILLE**  
**STREET/SIDEWALK AND STORM DRAINAGE IMPROVEMENTS**  
**CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>REVENUES</b>				
Restricted intergovernmental	\$ 387,132	\$ -	\$ 65,000	\$ 65,000
Private donations	5,000	-	-	-
Miscellaneous	260,000	193,411	104,655	298,066
Total revenues	<u>652,132</u>	<u>193,411</u>	<u>169,655</u>	<u>363,066</u>
<b>EXPENDITURES</b>				
Streets/sidewalks - general	<u>3,147,589</u>	<u>870,437</u>	<u>1,503,982</u>	<u>2,374,419</u>
Total expenditures	<u>3,147,589</u>	<u>870,437</u>	<u>1,503,982</u>	<u>2,374,419</u>
Revenues under expenditures before other financing sources	<u>(2,495,457)</u>	<u>(677,026)</u>	<u>(1,334,327)</u>	<u>(2,011,353)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers in:				
From General Fund	<u>2,495,457</u>	<u>1,532,306</u>	<u>962,300</u>	<u>2,494,606</u>
Total other financing sources	<u>2,495,457</u>	<u>1,532,306</u>	<u>962,300</u>	<u>2,494,606</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 855,280</u>	<u>(372,027)</u>	<u>\$ 483,253</u>
Fund balance - beginning			<u>855,280</u>	
Fund balance - ending			<u>\$ 483,253</u>	

**CITY OF ASHEVILLE  
SEWER CAPITAL PROJECTS FUND  
SCHEDULE OF REVENUE, EXPENDITURES  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FROM INCEPTION AND FOR THE YEAR ENDED JUNE 30, 2005**

	<u>Project Authorization</u>	<u>Prior Years</u>	<u>Current Year</u>	<u>Total To Date</u>
<b>REVENUES</b>				
Annexation	\$ 1,354,242	\$ 1,354,242	\$ -	\$ 1,354,242
Investment earnings	692,283	692,459	-	692,459
Total revenues	<u>2,046,525</u>	<u>2,046,701</u>	<u>-</u>	<u>2,046,701</u>
<b>EXPENDITURES</b>				
West area sewer line	2,429,600	2,244,780	72,781	2,317,561
Brevard Road	2,545,400	2,222,375	-	2,222,375
Carter Cove sewer line	625,617	621,047	-	621,047
Lowe's Annex sewer	160,000	82,406	1,070	83,476
Mill Stone/Hunting Ch.	85,000	280	383	663
Sweeten Creek Sewer	61,200	-	400	400
Total expenditures	<u>5,906,817</u>	<u>5,170,888</u>	<u>74,634</u>	<u>5,245,522</u>
Revenues under expenditures before other financing sources	<u>(3,860,292)</u>	<u>(3,124,187)</u>	<u>(74,634)</u>	<u>(3,198,821)</u>
<b>OTHER FINANCING SOURCES</b>				
Transfers In:				
From General Fund	2,721,789	2,645,589	76,200	2,721,789
Proceeds from general obligation bonds	1,138,503	1,138,503	-	1,138,503
Total other financing sources	<u>3,860,292</u>	<u>3,784,092</u>	<u>76,200</u>	<u>3,860,292</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 659,905</u>	<u>1,566</u>	<u>\$ 661,471</u>
Fund balance - beginning			659,905	
Fund balance - ending			<u>\$ 661,471</u>	